

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 10118 Date Filed: 07/21/2006 Docketed Total: \$ 194,813.34 Filing Creditor Name and Address: AAVID THERMALLOY LLC 1 EAGLE SQ STE 509 CONCORD, NH 03301	Claim Holder Name and Address  AAVID THERMALLOY LLC 1 EAGLE SQ STE 509 CONCORD, NH 03301  <u>Case Number*</u> 05-44481  <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$194,813.34 \$194,813.34	  

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 14277 Date Filed: 07/31/2006 Docketed Total: \$ 88,154.71 Filing Creditor Name and Address: AIRGAS SOUTHWEST INC AIRGAS INC 259 N RADNOR CHESTER ROAD SUITE 100 RADNOR, PA 19087	Claim Holder Name and Address  AIRGAS SOUTHWEST INC AIRGAS INC 259 N RADNOR CHESTER ROAD SUITE 100 RADNOR, PA 19087  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$88,154.71 \$88,154.71	  

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 7837</div> <div>Date Filed: 06/12/2006</div> <div>Docketed Total: \$ 152,445.85</div> <div>Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF DERINGER MPG CO INC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div>	<div>Claim Holder Name and Address</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$152,445.85</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44567</div><div>\$152,445.85</div><div>\$152,445.85</div></div>	<div>Modified Total: \$143,532.08</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44567</div><div>\$143,532.08</div><div>\$143,532.08</div></div>
<div>Claim: 10058</div> <div>Date Filed: 07/20/2006</div> <div>Docketed Total: \$ 13,388.20</div> <div>Filing Creditor Name and Address: AMROC INVESTMENTS LLC AS ASSIGNEE OF MOONEY GENERAL PAPER CO ATTN DAVID S LEINARD 535 MADISON AVE 15TH FLOOR NEW YORK, NY 10022</div>	<div>Claim Holder Name and Address</div> <div>AMROC INVESTMENTS LLC 535 MADISON AVE 15TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$13,388.20</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$13,388.20</div><div>\$13,388.20</div></div>	<div>Modified Total: \$10,022.40</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$10,022.40</div><div>\$10,022.40</div></div>
<div>Claim: 8967</div> <div>Date Filed: 07/05/2006</div> <div>Docketed Total: \$ 441.26</div> <div>Filing Creditor Name and Address: B AND T EXPRESS 9039 W KELLY RD LAKE CITY, MI 49651</div>	<div>Claim Holder Name and Address</div> <div>B AND T EXPRESS 9039 W KELLY RD LAKE CITY, MI 49651</div> <div>Docketed Total: \$441.26</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$441.26</div><div>\$441.26</div></div>	<div>Modified Total: \$302.90</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$302.90</div><div>\$302.90</div></div>
<div>Claim: 11459</div> <div>Date Filed: 07/27/2006</div> <div>Docketed Total: \$ 156,246.02</div> <div>Filing Creditor Name and Address: BAILEY MFG CO LLC 10987 BENNETT STATE RD FORESTVILLE, NY 14062</div>	<div>Claim Holder Name and Address</div> <div>BAILEY MFG CO LLC 10987 BENNETT STATE RD FORESTVILLE, NY 14062</div> <div>Docketed Total: \$156,246.02</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44481</div><div>\$156,246.02</div><div>\$156,246.02</div></div>	<div>Modified Total: \$156,246.02</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>05-44640</div><div>\$156,246.02</div><div>\$156,246.02</div></div>

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1415 Date Filed: 12/30/2005 Docketed Total: \$ 6,421.37 Filing Creditor Name and Address: BALZERS INC 2511 TECHNOLOGY DR STE 114 ELGIN, IL 60123	Claim Holder Name and Address  BALZERS INC 2511 TECHNOLOGY DR STE 114 ELGIN, IL 60123  <div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$6,421.37</div></div> <div><div></div><div>\$6,421.37</div></div>	<div><div></div><div>Modified Total:</div><div>\$4,805.65</div></div> <div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$4,805.65</div></div> <div><div></div><div>\$4,805.65</div></div>
Claim: 9881 Date Filed: 07/19/2006 Docketed Total: \$ 54,725.45 Filing Creditor Name and Address: BROWN & SHARPE INC BROWN & SHARPE MFG CP 200 FRENCHTOWN RD NORTH KINGSTOWN, RI 02852	Claim Holder Name and Address  BROWN & SHARPE INC BROWN & SHARPE MFG CP 200 FRENCHTOWN RD NORTH KINGSTOWN, RI 02852  <div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$54,725.45</div></div> <div><div></div><div>\$54,725.45</div></div>	<div><div></div><div>Modified Total:</div><div>\$54,725.45</div></div> <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$54,725.45</div></div> <div><div></div><div>\$54,725.45</div></div>
Claim: 2404 Date Filed: 03/27/2006 Docketed Total: \$ 24,380.00 Filing Creditor Name and Address: CAMBRON ENGINEERING INC 3800 WILDER RD BAY CITY, MI 48706	Claim Holder Name and Address  CAMBRON ENGINEERING INC 3800 WILDER RD BAY CITY, MI 48706  <div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$24,380.00</div></div> <div><div></div><div>\$24,380.00</div></div>	<div><div></div><div>Modified Total:</div><div>\$23,358.00</div></div> <div><div>Case Number*</div><div>05-44640</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$23,358.00</div></div> <div><div></div><div>\$23,358.00</div></div>
Claim: 1673 Date Filed: 01/26/2006 Docketed Total: \$ 7,962.38 Filing Creditor Name and Address: CANON BUSINESS SOLUTIONS EAST 1250 VALLEY BROOK AVE LYNDHURST, NJ 07071	Claim Holder Name and Address  CANON BUSINESS SOLUTIONS EAST 1250 VALLEY BROOK AVE LYNDHURST, NJ 07071  <div><div>Case Number*</div><div>05-44481</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$7,962.38</div></div> <div><div></div><div>\$7,962.38</div></div>	<div><div></div><div>Modified Total:</div><div>\$7,962.38</div></div> <div><div>Case Number*</div><div>05-44618</div></div> <div><div>Secured</div><div></div></div> <div><div>Priority</div><div></div></div> <div><div>Unsecured</div><div>\$7,962.38</div></div> <div><div></div><div>\$7,962.38</div></div>

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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 972 Date Filed: 12/02/2005 Docketed Total: \$ 13,629.56 Filing Creditor Name and Address: CENTRAL FREIGHT LINES INC PO BOX 2638 WACO, TX 76702-2638	Claim Holder Name and Address  CENTRAL FREIGHT LINES INC PO BOX 2638 WACO, TX 76702-2638  <u>Case Number*</u> 05-44481  <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$13,629.56 \$13,629.56	   <

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**EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 7374 Date Filed: 06/02/2006 Docketed Total: \$ 595,983.31 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAPSTAN ATLANTIC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF CAPSTAN ATLANTIC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$595,983.31</td></tr><tr><td></td><td></td><td></td><td>\$595,983.31</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$595,983.31				\$595,983.31	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$530,803.34</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$530,803.34</td></tr><tr><td></td><td></td><td></td><td>\$530,803.34</td></tr></table>			Modified Total:	\$530,803.34	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$530,803.34				\$530,803.34
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$595,983.31																											
			\$595,983.31																											
		Modified Total:	\$530,803.34																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$530,803.34																											
			\$530,803.34																											
Claim: 8243 Date Filed: 06/20/2006 Docketed Total: \$ 5,080.10 Filing Creditor Name and Address: COYOTE INDUSTRIAL HARDWARE INC 3012 PRODUCTION COURT DAYTON, OH 45414	Claim Holder Name and Address  COYOTE INDUSTRIAL HARDWARE INC 3012 PRODUCTION COURT DAYTON, OH 45414  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$5,080.10</td></tr><tr><td></td><td></td><td></td><td>\$5,080.10</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$5,080.10				\$5,080.10	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$5,080.10</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,080.10</td></tr><tr><td></td><td></td><td></td><td>\$5,080.10</td></tr></table>			Modified Total:	\$5,080.10	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,080.10				\$5,080.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$5,080.10																											
			\$5,080.10																											
		Modified Total:	\$5,080.10																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$5,080.10																											
			\$5,080.10																											
Claim: 13458 Date Filed: 07/31/2006 Docketed Total: \$ 74,664.00 Filing Creditor Name and Address: DECO AUTOMOTIVE A DIVISION OF MAGNA INTERNATIONAL INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304	Claim Holder Name and Address  DECO AUTOMOTIVE A DIVISION OF MAGNA INTERNATIONAL INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$74,664.00</td><td></td><td></td></tr><tr><td></td><td>\$74,664.00</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$74,664.00				\$74,664.00			<table><tr><td></td><td></td><td>Modified Total:</td><td>\$74,664.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$74,664.00</td></tr><tr><td></td><td></td><td></td><td>\$74,664.00</td></tr></table>			Modified Total:	\$74,664.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$74,664.00				\$74,664.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	\$74,664.00																													
	\$74,664.00																													
		Modified Total:	\$74,664.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$74,664.00																											
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CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 418 Date Filed: 11/07/2005 Docketed Total: \$ 4,411.20 Filing Creditor Name and Address: DUKE ENERGY CORPORATION PO BOX 1244 CHARLOTTE, NC 28201-1244	Claim Holder Name and Address  DUKE ENERGY CORPORATION PO BOX 1244 CHARLOTTE, NC 28201-1244  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$4,411.20  \$4,411.20	  <

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 10718 Date Filed: 07/25/2006 Docketed Total: \$ 958,965.92 Filing Creditor Name and Address: EQUISTAR CHEMICALS LP 1221 MC KINNEY STE 1500 HOUSTON, TX 77010	Claim Holder Name and Address  EQUISTAR CHEMICALS LP 1221 MC KINNEY STE 1500 HOUSTON, TX 77010  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$545,000.06</td><td></td><td>\$413,965.86</td></tr><tr><td></td><td><b>\$545,000.06</b></td><td></td><td><b>\$413,965.86</b></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$545,000.06		\$413,965.86		<b>\$545,000.06</b>		<b>\$413,965.86</b>	<table><tr><td></td><td></td><td>Modified Total:</td><td><b>\$450,000.00</b></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$0.00</td><td></td><td></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$450,000.00</td></tr><tr><td></td><td><b>\$0.00</b></td><td></td><td><b>\$450,000.00</b></td></tr></table>			Modified Total:	<b>\$450,000.00</b>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$0.00			05-44640			\$450,000.00		<b>\$0.00</b>		<b>\$450,000.00</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481	\$545,000.06		\$413,965.86																															
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		Modified Total:	<b>\$450,000.00</b>																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481	\$0.00																																	
05-44640			\$450,000.00																															
	<b>\$0.00</b>		<b>\$450,000.00</b>																															
Claim: 7247 Date Filed: 06/01/2006 Docketed Total: \$ 192,937.77 Filing Creditor Name and Address: EXXONMOBIL OIL CORPORATION EXXONMOBIL BUSINESS SUPPORT CENTER 120 MCDONALD ST ST JOHN, NB E2J 1M5 CANADA	Claim Holder Name and Address  EXXONMOBIL OIL CORPORATION EXXONMOBIL BUSINESS SUPPORT CENTER 120 MCDONALD ST ST JOHN, NB E2J 1M5 CANADA  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$192,937.77</td></tr><tr><td></td><td></td><td></td><td><b>\$192,937.77</b></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$192,937.77				<b>\$192,937.77</b>	<table><tr><td></td><td></td><td>Modified Total:</td><td><b>\$7,352.96</b></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$7,352.96</td></tr><tr><td></td><td></td><td></td><td><b>\$7,352.96</b></td></tr></table>			Modified Total:	<b>\$7,352.96</b>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$7,352.96				<b>\$7,352.96</b>				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$192,937.77																															
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05-44640			\$7,352.96																															
			<b>\$7,352.96</b>																															
Claim: 14126 Date Filed: 07/31/2006 Docketed Total: \$ 376,357.61 Filing Creditor Name and Address: FCI AUTOMOTIVE DEUTSCHLAND GMBH PIERCE ATWOOD LLP ONE MONUMENT SQ PORTLAND, ME 04101-1110	Claim Holder Name and Address  FCI AUTOMOTIVE DEUTSCHLAND GMBH PIERCE ATWOOD LLP ONE MONUMENT SQ PORTLAND, ME 04101-1110  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$376,357.61</td></tr><tr><td></td><td></td><td></td><td><b>\$376,357.61</b></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$376,357.61				<b>\$376,357.61</b>	<table><tr><td></td><td></td><td>Modified Total:</td><td><b>\$148,675.44</b></td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$148,675.44</td></tr><tr><td></td><td></td><td></td><td><b>\$148,675.44</b></td></tr></table>			Modified Total:	<b>\$148,675.44</b>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$148,675.44				<b>\$148,675.44</b>				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$376,357.61																															
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		Modified Total:	<b>\$148,675.44</b>																															
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**EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 14129 Date Filed: 07/31/2006 Docketed Total: \$ 15,945.87 Filing Creditor Name and Address: FCI AUTOMOTIVE FRANCE SA PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110	Claim Holder Name and Address  FCI AUTOMOTIVE FRANCE SA PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$15,945.87</td></tr><tr><td></td><td></td><td></td><td>\$15,945.87</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$15,945.87				\$15,945.87	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,981.36</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,981.36</td></tr><tr><td></td><td></td><td></td><td>\$1,981.36</td></tr></table>			Modified Total:	\$1,981.36	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,981.36				\$1,981.36				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$15,945.87																															
			\$15,945.87																															
		Modified Total:	\$1,981.36																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$1,981.36																															
			\$1,981.36																															
Claim: 14125 Date Filed: 07/31/2006 Docketed Total: \$ 76,964.21 Filing Creditor Name and Address: FCI CANADA INC PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110	Claim Holder Name and Address  FCI CANADA INC PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$76,964.21</td></tr><tr><td></td><td></td><td></td><td>\$76,964.21</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$76,964.21				\$76,964.21	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$64,568.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$2,000.00</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$62,568.00</td></tr><tr><td></td><td></td><td></td><td>\$64,568.00</td></tr></table>			Modified Total:	\$64,568.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$2,000.00	05-44640			\$62,568.00				\$64,568.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$76,964.21																															
			\$76,964.21																															
		Modified Total:	\$64,568.00																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44567			\$2,000.00																															
05-44640			\$62,568.00																															
			\$64,568.00																															
Claim: 14128 Date Filed: 07/31/2006 Docketed Total: \$ 294,001.77 Filing Creditor Name and Address: FCI ELECTRONICS MEXIDO S DE RL DE CV PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110	Claim Holder Name and Address  FCI ELECTRONICS MEXIDO S DE RL DE CV PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$294,001.77</td></tr><tr><td></td><td></td><td></td><td>\$294,001.77</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$294,001.77				\$294,001.77	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$179,807.77</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$7,920.00</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$171,887.77</td></tr><tr><td></td><td></td><td></td><td>\$179,807.77</td></tr></table>			Modified Total:	\$179,807.77	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$7,920.00	05-44640			\$171,887.77				\$179,807.77
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$294,001.77																															
			\$294,001.77																															
		Modified Total:	\$179,807.77																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44567			\$7,920.00																															
05-44640			\$171,887.77																															
			\$179,807.77																															

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

**EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 14127 Date Filed: 07/31/2006 Docketed Total: \$ 361.40 Filing Creditor Name and Address: FCI ITALIA SPA PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110	Claim Holder Name and Address  FCI ITALIA SPA PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$361.40</td></tr><tr><td></td><td></td><td></td><td>\$361.40</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$361.40				\$361.40	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$104.51</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$104.51</td></tr><tr><td></td><td></td><td></td><td>\$104.51</td></tr></table>			Modified Total:	\$104.51	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$104.51				\$104.51				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$361.40																															
			\$361.40																															
		Modified Total:	\$104.51																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$104.51																															
			\$104.51																															
Claim: 14130 Date Filed: 07/31/2006 Docketed Total: \$ 407,299.95 Filing Creditor Name and Address: FCI USA INC PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110	Claim Holder Name and Address  FCI USA INC PIERCE ATWOOD LLP ONE MONUMENT SQUARE PORTLAND, ME 04101-1110  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$407,299.95</td></tr><tr><td></td><td></td><td></td><td>\$407,299.95</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$407,299.95				\$407,299.95	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$252,375.95</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$183.00</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$252,192.95</td></tr><tr><td></td><td></td><td></td><td>\$252,375.95</td></tr></table>			Modified Total:	\$252,375.95	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$183.00	05-44640			\$252,192.95				\$252,375.95
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$407,299.95																															
			\$407,299.95																															
		Modified Total:	\$252,375.95																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44567			\$183.00																															
05-44640			\$252,192.95																															
			\$252,375.95																															
Claim: 10349 Date Filed: 07/24/2006 Docketed Total: \$ 10,310.02 Filing Creditor Name and Address: FERGUSON ENTERPRISES INC 12500 JEFFERSON AVE NEWPORT NEWS, VA 23602-4314	Claim Holder Name and Address  FERGUSON ENTERPRISES INC 12500 JEFFERSON AVE NEWPORT NEWS, VA 23602-4314  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$10,310.02</td></tr><tr><td></td><td></td><td></td><td>\$10,310.02</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$10,310.02				\$10,310.02	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$10,310.02</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$10,310.02</td></tr><tr><td></td><td></td><td></td><td>\$10,310.02</td></tr></table>			Modified Total:	\$10,310.02	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,310.02				\$10,310.02				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$10,310.02																															
			\$10,310.02																															
		Modified Total:	\$10,310.02																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$10,310.02																															
			\$10,310.02																															

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9950 Date Filed: 07/19/2006 Docketed Total: \$ 131,873.52 Filing Creditor Name and Address: FERRO ELECTRONIC MATERIALS 1000 LAKESIDE AVE CLEVELAND, OH 44114	Claim Holder Name and Address  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830  <u>Case Number*</u> 05-44481  <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$131,873.52 \$131,873.52	   

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 2377 Date Filed: 03/22/2006 Docketed Total: \$ 5,504,674.99 Filing Creditor Name and Address: FUJITSU TEN CORP OF AMERICA 47800 HALYARD DR PLYMOUTH, MI 48170	Claim Holder Name and Address  FUJITSU TEN CORP OF AMERICA 47800 HALYARD DR PLYMOUTH, MI 48170  <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$5,504,674.99</div><div>\$5,504,674.99</div></div>	<div>Modified Total:</div> <div>\$5,203,385.28</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$5,203,385.28</div><div>\$5,203,385.28</div></div>
Claim: 5982 Date Filed: 05/16/2006 Docketed Total: \$ 5,309.70 Filing Creditor Name and Address: FUTURE DIE CAST & ENGINEERING INC 14100 ROCCO CT SHELBY TOWNSHIP, MI 48315	Claim Holder Name and Address  FUTURE DIE CAST & ENGINEERING INC 14100 ROCCO CT SHELBY TOWNSHIP, MI 48315  <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$5,309.70</div><div>\$5,309.70</div></div>	<div>Modified Total:</div> <div>\$5,106.30</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$5,106.30</div><div>\$5,106.30</div></div>
Claim: 10191 Date Filed: 07/21/2006 Docketed Total: \$ 7,020.00 Filing Creditor Name and Address: GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242	Claim Holder Name and Address  GE CONSUMER & INDUSTRIAL F K A GE LIGHTING 11256 CORNELL PARK DR STE 500 CINCINNATI, OH 45242  <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$7,020.00</div><div>\$7,020.00</div></div>	<div>Modified Total:</div> <div>\$3,680.00</div> <div><div>Case Number*</div><div>05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured</div><div>\$3,680.00</div><div>\$3,680.00</div></div>

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 7325  Date Filed: 06/01/2006  Docketed Total: \$ 388,310.09  Filing Creditor Name and Address:  GOODYEAR CANADA INC  1144 E MARKET ST  AKRON, OH 44316</p>	<p>Claim Holder Name and Address  JPMORGAN CHASE BANK NA  270 PARK AVE 17TH FL  NEW YORK, NY 10017</p> <p>Docketed Total: <b>\$388,310.09</b></p> <p><u>Case Number*</u>      <u>Secured</u>      <u>Priority</u>      <u>Unsecured</u>  05-44640      _____      _____      <u>\$388,310.09</u>  <b>\$388,310.09</b></p>	<p>Modified Total: <b>\$363,079.29</b></p> <p><u>Case Number*</u>      <u>Secured</u>      <u>Priority</u>      <u>Unsecured</u>  05-44640      _____      _____      <u>\$363,079.29</u>  <b>\$363,079.29</b></p>
<p>Claim: 2058  Date Filed: 02/17/2006  Docketed Total: \$ 49,978.89  Filing Creditor Name and Address:  HAERTER STANZTECHNIK GMBH  GUTENBERGSTRASSE 8  KONIGSBACH STEIN, 75203</p>	<p>Claim Holder Name and Address  HAERTER STANZTECHNIK GMBH  GUTENBERGSTRASSE 8  KONIGSBACH STEIN, 75203</p> <p>Docketed Total: <b>\$49,978.89</b></p> <p><u>Case Number*</u>      <u>Secured</u>      <u>Priority</u>      <u>Unsecured</u>  05-44481      _____      _____      <u>\$49,978.89</u>  <b>\$49,978.89</b></p>	<p>Modified Total: <b>\$49,126.02</b></p> <p><u>Case Number*</u>      <u>Secured</u>      <u>Priority</u>      <u>Unsecured</u>  05-44567      _____      _____      <u>\$49,126.02</u>  <b>\$49,126.02</b></p>
<p>Claim: 5618  Date Filed: 05/11/2006  Docketed Total: \$ 2,724.00  Filing Creditor Name and Address:  HARRINGTON INDUSTRIAL PLA  3440 PK DAVIS CIR  INDIANAPOLIS, IN 46236</p>	<p>Claim Holder Name and Address  HARRINGTON INDUSTRIAL PLA  3440 PK DAVIS CIR  INDIANAPOLIS, IN 46236</p> <p>Docketed Total: <b>\$2,724.00</b></p> <p><u>Case Number*</u>      <u>Secured</u>      <u>Priority</u>      <u>Unsecured</u>  05-44481      _____      _____      <u>\$2,724.00</u>  <b>\$2,724.00</b></p>	<p>Modified Total: <b>\$2,724.00</b></p> <p><u>Case Number*</u>      <u>Secured</u>      <u>Priority</u>      <u>Unsecured</u>  05-44640      _____      _____      <u>\$2,724.00</u>  <b>\$2,724.00</b></p>
<p>Claim: 394  Date Filed: 11/07/2005  Docketed Total: \$ 323.24  Filing Creditor Name and Address:  HENRY TROEMNER LLC  201 WOLF DR  PO BOX 87  THOROFARE, NJ 08086-0087</p>	<p>Claim Holder Name and Address  HENRY TROEMNER LLC  201 WOLF DR  PO BOX 87  THOROFARE, NJ 08086-0087</p> <p>Docketed Total: <b>\$323.24</b></p> <p><u>Case Number*</u>      <u>Secured</u>      <u>Priority</u>      <u>Unsecured</u>  05-44481      _____      _____      <u>\$323.24</u>  <b>\$323.24</b></p>	<p>Modified Total: <b>\$262.47</b></p> <p><u>Case Number*</u>      <u>Secured</u>      <u>Priority</u>      <u>Unsecured</u>  05-44640      _____      _____      <u>\$262.47</u>  <b>\$262.47</b></p>

\*See Exhibit J for a listing of debtor entities by case number.

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9352 Date Filed: 07/11/2006 Docketed Total: \$ 4,948,005.65 Filing Creditor Name and Address: HEWLETT PACKARD COMPANY 2125 E KATELLA AVE STE 400 ANAHEIM, CA 92806	Claim Holder Name and Address  HEWLETT PACKARD COMPANY 2125 E KATELLA AVE STE 400 ANAHEIM, CA 92806  <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$4,948,005.65</div></div></div><div></div><div>\$4,948,005.65</div></div></div>	<div><div><div><div><div></div><div>Modified Total:</div><div>\$4,887,481.59</div></div></div></div></div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44482</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$290.64</div></div></div><div></div><div>\$4,887,190.95</div></div><div></div><div>\$4,887,481.59</div></div>
Claim: 10683 Date Filed: 07/26/2006 Docketed Total: \$ 953,280.40 Filing Creditor Name and Address: HEWLETT PACKARD FINANCIAL SERVICES COMPANY FKA COMPAQ FINANCIAL SERVICES CORPORATION 420 MOUNTAIN AVE MURRAY HILL, NJ 07974-0006	Claim Holder Name and Address  HEWLETT PACKARD FINANCIAL SERVICES COMPANY FKA COMPAQ FINANCIAL SERVICES CORPORATION 420 MOUNTAIN AVE MURRAY HILL, NJ 07974-0006  <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$953,280.40</div></div></div><div></div><div>\$953,280.40</div></div></div>	<div><div><div><div><div></div><div>Modified Total:</div><div>\$166,642.02</div></div></div></div></div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$166,642.02</div></div></div><div></div><div>\$166,642.02</div></div></div>
Claim: 14110 Date Filed: 07/31/2006 Docketed Total: \$ 389,977.54 Filing Creditor Name and Address: HONEYWELL INTERNATIONAL S & C 1140 W WARNER RD BLDG 1233 M TEMPE, AZ 85284	Claim Holder Name and Address  HONEYWELL INTERNATIONAL S & C 1140 W WARNER RD BLDG 1233 M TEMPE, AZ 85284  <div><div><div><div><div><u>Case Number*</u></div><div>05-44481</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$389,977.54</div></div></div><div></div><div>\$389,977.54</div></div></div>	<div><div><div><div><div></div><div>Modified Total:</div><div>\$378,251.23</div></div></div></div></div> <div><div><div><div><div><u>Case Number*</u></div><div>05-44640</div></div><div><div><u>Secured</u></div><div></div></div><div><div><u>Priority</u></div><div></div></div><div><div><u>Unsecured</u></div><div>\$378,251.23</div></div></div><div></div><div>\$378,251.23</div></div></div>

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 11968 Date Filed: 07/28/2006 Docketed Total: \$ 6,491,471.33 Filing Creditor Name and Address: INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606	Claim Holder Name and Address  INFINEON TECHNOLOGIES NORTH AMERICA CORP SACHNOFF & WEAVER LTD 10 S WACKER DR 40TH FL CHICAGO, IL 60606  <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$6,491,471.33</div></div> <div>\$6,491,471.33</div>	<div>Modified Total:</div> <div>\$6,333,628.25</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$6,333,628.25</div></div> <div>\$6,333,628.25</div>
Claim: 14236 Date Filed: 07/31/2006 Docketed Total: \$ 588,927.08 Filing Creditor Name and Address: IR EPI SERVICES INC SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FLOOR LOS ANGELES, CA 90071	Claim Holder Name and Address  IR EPI SERVICES INC SHEPPARD MULLIN RICHTER & HAMPTON LLP 333 S HOPE ST 48TH FLOOR LOS ANGELES, CA 90071  <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$588,927.08</div></div> <div>\$588,927.08</div>	<div>Modified Total:</div> <div>\$488,834.60</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$488,834.60</div></div> <div>\$488,834.60</div>
Claim: 11040 Date Filed: 07/26/2006 Docketed Total: \$ 4,224.00 Filing Creditor Name and Address: JB HUNT TRANSPORTATION INC PO BOX 130 LOWELL, AR 72745	Claim Holder Name and Address  JB HUNT TRANSPORTATION INC PO BOX 130 LOWELL, AR 72745  <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44481<div>\$4,224.00</div></div> <div>\$4,224.00</div>	<div>Modified Total:</div> <div>\$4,224.00</div> <div><div>Case Number*</div><div>Secured</div><div>Priority</div><div>Unsecured</div></div> <div>05-44640<div>\$4,224.00</div></div> <div>\$4,224.00</div>

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

**EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 15567 Date Filed: 07/31/2006 Docketed Total: \$ 151,311.95 Filing Creditor Name and Address: KAC HOLDINGS INC DBA KESTER KESTER 515 E TOUHY AVE DES PLAINES, IL 60018	Claim Holder Name and Address  KAC HOLDINGS INC DBA KESTER KESTER 515 E TOUHY AVE DES PLAINES, IL 60018  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$151,311.95 \$151,311.95	  

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated



EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 12211 Date Filed: 07/28/2006 Docketed Total: \$ 881,156.41 Filing Creditor Name and Address: KEMET ELECTRONICS CORPORATION PO BOX 5928 GREENVILLE, SC 29606	Claim Holder Name and Address  KEMET ELECTRONICS CORPORATION PO BOX 5928 GREENVILLE, SC 29606  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$881,156.41  \$881,156.41	  <

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 4021 Date Filed: 05/01/2006 Docketed Total: \$ 18,228.18 Filing Creditor Name and Address: KRAMER AIR TOOL SALES & SERVICE 23149 COMMERCE DR FARMINGTON HILLS, MI 48335	Claim Holder Name and Address  KRAMER AIR TOOL SALES & SERVICE 23149 COMMERCE DR FARMINGTON HILLS, MI 48335  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$18,228.18  \$18,228.18	   <

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 6620 Date Filed: 05/22/2006 Docketed Total: \$ 21,950.17 Filing Creditor Name and Address: MC MACHINERY MITSUBISHI 1500 MICHAEL DR WOODDALE, IL 60191	Claim Holder Name and Address  MC MACHINERY MITSUBISHI 1500 MICHAEL DR WOODDALE, IL 60191  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$21,950.17  \$21,950.17	   

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 10901 Date Filed: 07/25/2006 Docketed Total: \$ 9,608.75 Filing Creditor Name and Address: PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656	Claim Holder Name and Address  PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656  Docketed Total: \$9,608.75  <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td>\$9,496.44</td><td>\$112.31</td><td></td></tr><tr><td></td><td>\$9,496.44</td><td>\$112.31</td><td></td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$9,496.44	\$112.31			\$9,496.44	\$112.31		          Modified Total: \$939.59  <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$939.59</td></tr><tr><td>05-44481</td><td></td><td>\$0.00</td><td></td></tr><tr><td></td><td></td><td>\$0.00</td><td>\$939.59</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$939.59	05-44481		\$0.00				\$0.00	\$939.59
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	\$9,496.44	\$112.31																												
	\$9,496.44	\$112.31																												
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$939.59																											
05-44481		\$0.00																												
		\$0.00	\$939.59																											
Claim: 10902 Date Filed: 07/25/2006 Docketed Total: \$ 54,470.00 Filing Creditor Name and Address: PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656	Claim Holder Name and Address  PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656  Docketed Total: \$54,470.00  <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td>\$45,000.00</td><td>\$197.00</td><td>\$9,273.00</td></tr><tr><td></td><td>\$45,000.00</td><td>\$197.00</td><td>\$9,273.00</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$45,000.00	\$197.00	\$9,273.00		\$45,000.00	\$197.00	\$9,273.00	          Modified Total: \$2,991.58  <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td>\$0.00</td><td>\$0.00</td><td></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,991.58</td></tr><tr><td></td><td>\$0.00</td><td>\$0.00</td><td>\$2,991.58</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$0.00	\$0.00		05-44640			\$2,991.58		\$0.00	\$0.00	\$2,991.58
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	\$45,000.00	\$197.00	\$9,273.00																											
	\$45,000.00	\$197.00	\$9,273.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	\$0.00	\$0.00																												
05-44640			\$2,991.58																											
	\$0.00	\$0.00	\$2,991.58																											
Claim: 10903 Date Filed: 07/25/2006 Docketed Total: \$ 121,353.00 Filing Creditor Name and Address: PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656	Claim Holder Name and Address  PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656  Docketed Total: \$121,353.00  <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44481</td><td>\$69,000.00</td><td>\$880.00</td><td>\$51,473.00</td></tr><tr><td></td><td>\$69,000.00</td><td>\$880.00</td><td>\$51,473.00</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$69,000.00	\$880.00	\$51,473.00		\$69,000.00	\$880.00	\$51,473.00	          Modified Total: \$3,892.57  <table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$3,892.57</td></tr><tr><td>05-44481</td><td>\$0.00</td><td>\$0.00</td><td></td></tr><tr><td></td><td>\$0.00</td><td>\$0.00</td><td>\$3,892.57</td></tr></tbody></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$3,892.57	05-44481	\$0.00	\$0.00			\$0.00	\$0.00	\$3,892.57
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	\$69,000.00	\$880.00	\$51,473.00																											
	\$69,000.00	\$880.00	\$51,473.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$3,892.57																											
05-44481	\$0.00	\$0.00																												
	\$0.00	\$0.00	\$3,892.57																											

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 10904 Date Filed: 07/25/2006 Docketed Total: \$ 96,981.00 Filing Creditor Name and Address: PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656	Claim Holder Name and Address  PACIFIC RIM CAPITAL INC 15 ENTERPRISE STE 400 ALISO VIEJO, CA 92656  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$63,000.00</td><td>\$667.00</td><td>\$33,314.00</td></tr><tr><td></td><td>\$63,000.00</td><td>\$667.00</td><td>\$33,314.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$63,000.00	\$667.00	\$33,314.00		\$63,000.00	\$667.00	\$33,314.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$8,359.96</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$0.00</td><td>\$0.00</td><td></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$8,359.96</td></tr><tr><td></td><td>\$0.00</td><td>\$0.00</td><td>\$8,359.96</td></tr></table>			Modified Total:	\$8,359.96	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$0.00	\$0.00		05-44640			\$8,359.96		\$0.00	\$0.00	\$8,359.96
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481	\$63,000.00	\$667.00	\$33,314.00																															
	\$63,000.00	\$667.00	\$33,314.00																															
		Modified Total:	\$8,359.96																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481	\$0.00	\$0.00																																
05-44640			\$8,359.96																															
	\$0.00	\$0.00	\$8,359.96																															
Claim: 2171 Date Filed: 03/02/2006 Docketed Total: \$ 82,080.57 Filing Creditor Name and Address: PEI GENESIS INC FOX ROTHSCHILD LLP 2000 MARKET ST 10TH FL PHILADELPHIA, PA 19103	Claim Holder Name and Address  PEI GENESIS INC FOX ROTHSCHILD LLP 2000 MARKET ST 10TH FL PHILADELPHIA, PA 19103  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$82,080.57</td></tr><tr><td></td><td></td><td></td><td>\$82,080.57</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$82,080.57				\$82,080.57	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$77,632.72</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$77,632.72</td></tr><tr><td></td><td></td><td></td><td>\$77,632.72</td></tr></table>			Modified Total:	\$77,632.72	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$77,632.72				\$77,632.72				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$82,080.57																															
			\$82,080.57																															
		Modified Total:	\$77,632.72																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$77,632.72																															
			\$77,632.72																															
Claim: 5988 Date Filed: 05/16/2006 Docketed Total: \$ 223,768.64 Filing Creditor Name and Address: PLASTOMER CORP PO BOX 67000 DEPT 15601 DETROIT, MI 48267-0156	Claim Holder Name and Address  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 22ND FL NEW YORK, NY 10019  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$223,768.64</td></tr><tr><td></td><td></td><td></td><td>\$223,768.64</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$223,768.64				\$223,768.64	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$215,256.38</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$215,256.38</td></tr><tr><td></td><td></td><td></td><td>\$215,256.38</td></tr></table>			Modified Total:	\$215,256.38	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$215,256.38				\$215,256.38				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$223,768.64																															
			\$223,768.64																															
		Modified Total:	\$215,256.38																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$215,256.38																															
			\$215,256.38																															

\*See Exhibit J for a listing of debtor entities by case number.

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EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 5388 Date Filed: 05/09/2006 Docketed Total: \$ 157,798.33 Filing Creditor Name and Address: PONTIAC COIL INC 5800 MOODY DR CLARKSTON, MI 48348-4768	Claim Holder Name and Address  PONTIAC COIL INC 5800 MOODY DR CLARKSTON, MI 48348-4768  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$157,798.33</td></tr><tr><td></td><td></td><td></td><td>\$157,798.33</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$157,798.33				\$157,798.33	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$150,958.83</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$150,958.83</td></tr><tr><td></td><td></td><td></td><td>\$150,958.83</td></tr></table>			Modified Total:	\$150,958.83	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$150,958.83				\$150,958.83
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$157,798.33																											
			\$157,798.33																											
		Modified Total:	\$150,958.83																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$150,958.83																											
			\$150,958.83																											
Claim: 12398 Date Filed: 07/28/2006 Docketed Total: \$ 349,265.13 Filing Creditor Name and Address: PRYCE AUTOMOTIVE INC 51 APPLE BLOSSOM BLVD BOWMANVILLE, ON L1C 4L9 CANADA	Claim Holder Name and Address  PRYCE AUTOMOTIVE INC 51 APPLE BLOSSOM BLVD BOWMANVILLE, ON L1C 4L9 CANADA  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$349,265.13</td></tr><tr><td></td><td></td><td></td><td>\$349,265.13</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$349,265.13				\$349,265.13	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$280,659.46</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$280,659.46</td></tr><tr><td></td><td></td><td></td><td>\$280,659.46</td></tr></table>			Modified Total:	\$280,659.46	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$280,659.46				\$280,659.46
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$349,265.13																											
			\$349,265.13																											
		Modified Total:	\$280,659.46																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$280,659.46																											
			\$280,659.46																											
Claim: 6480 Date Filed: 05/22/2006 Docketed Total: \$ 115,460.08 Filing Creditor Name and Address: QUALITY DISTRIBUTION INC 3802 CORPOREX PK DR TAMPA, FL 33619	Claim Holder Name and Address  QUALITY DISTRIBUTION INC 3802 CORPOREX PK DR TAMPA, FL 33619  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$115,460.08</td></tr><tr><td></td><td></td><td></td><td>\$115,460.08</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$115,460.08				\$115,460.08	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$54,304.10</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$54,304.10</td></tr><tr><td></td><td></td><td></td><td>\$54,304.10</td></tr></table>			Modified Total:	\$54,304.10	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$54,304.10				\$54,304.10
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$115,460.08																											
			\$115,460.08																											
		Modified Total:	\$54,304.10																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$54,304.10																											
			\$54,304.10																											

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\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 9305 Date Filed: 07/11/2006 Docketed Total: \$ 84,319.48 Filing Creditor Name and Address: QUALITY INSPECTION & CONTAINMENT CO INC PO BOX 66 DAYTON, OH 45409	Claim Holder Name and Address  QUALITY INSPECTION & CONTAINMENT CO INC PO BOX 66 DAYTON, OH 45409  <u>Case Number*</u> 05-44640  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$84,319.48 \$84,319.48	   <

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 16347 Date Filed: 10/02/2006 Docketed Total: \$ 26,769.62 Filing Creditor Name and Address: RELATIONAL FUNDING CORPORATION 3701 ALGONQUIN RD STE 600 ROLLING MEADOWS, IL 60008	Claim Holder Name and Address  RELATIONAL FUNDING CORPORATION 3701 ALGONQUIN RD STE 600 ROLLING MEADOWS, IL 60008  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$26,769.62</td></tr><tr><td></td><td></td><td></td><td>\$26,769.62</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$26,769.62				\$26,769.62	          <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$10,585.92</td></tr><tr><td></td><td></td><td></td><td>\$10,585.92</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$10,585.92				\$10,585.92				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$26,769.62																											
			\$26,769.62																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$10,585.92																											
			\$10,585.92																											
Claim: 11572 Date Filed: 07/27/2006 Docketed Total: \$ 6,971.97 Filing Creditor Name and Address: RENAISSANCE CAPITAL ALLIANCE L 2005 W HAMLIN RD STE 200 ROCHESTER HILLS, MI 48309	Claim Holder Name and Address  RENAISSANCE CAPITAL ALLIANCE L 2005 W HAMLIN RD STE 200 ROCHESTER HILLS, MI 48309  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$6,969.97</td><td>\$1.00</td><td>\$1.00</td></tr><tr><td></td><td>\$6,969.97</td><td>\$1.00</td><td>\$1.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$6,969.97	\$1.00	\$1.00		\$6,969.97	\$1.00	\$1.00	          <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$0.00</td><td>\$0.00</td><td>\$6,969.97</td></tr><tr><td></td><td>\$0.00</td><td>\$0.00</td><td>\$6,969.97</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$0.00	\$0.00	\$6,969.97		\$0.00	\$0.00	\$6,969.97				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	\$6,969.97	\$1.00	\$1.00																											
	\$6,969.97	\$1.00	\$1.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	\$0.00	\$0.00	\$6,969.97																											
	\$0.00	\$0.00	\$6,969.97																											
Claim: 8875 Date Filed: 06/30/2006 Docketed Total: \$ 505,106.24 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR PRODUCT ACTION INTERNATIONAL LLC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address  RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR PRODUCT ACTION INTERNATIONAL LLC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$505,106.24</td></tr><tr><td></td><td></td><td></td><td>\$505,106.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$505,106.24				\$505,106.24	          <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$12,415.13</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$155,808.94</td></tr><tr><td></td><td></td><td></td><td>\$168,224.07</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$12,415.13	05-44640			\$155,808.94				\$168,224.07
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$505,106.24																											
			\$505,106.24																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$12,415.13																											
05-44640			\$155,808.94																											
			\$168,224.07																											

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated



**EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 4001 Date Filed: 05/01/2006 Docketed Total: \$ 7,480.00 Filing Creditor Name and Address: ROOT NEAL & CO INC 64 PEABODY ST BUFFALO, NY 14210-1523	Claim Holder Name and Address  MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$7,480.00</td></tr><tr><td></td><td></td><td></td><td>\$7,480.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$7,480.00				\$7,480.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$7,480.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$7,480.00</td></tr><tr><td></td><td></td><td></td><td>\$7,480.00</td></tr></table>			Modified Total:	\$7,480.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$7,480.00				\$7,480.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$7,480.00																											
			\$7,480.00																											
		Modified Total:	\$7,480.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$7,480.00																											
			\$7,480.00																											
Claim: 4011 Date Filed: 05/01/2006 Docketed Total: \$ 30,350.37 Filing Creditor Name and Address: ROOT NEAL & CO INC 64 PEABODY ST BUFFALO, NY 14240	Claim Holder Name and Address  MADISON INVESTMENT TRUST SERIES 38 6310 LAMAR AVE STE 120 OVERLAND PARK, KS 66202  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$30,350.37</td></tr><tr><td></td><td></td><td></td><td>\$30,350.37</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$30,350.37				\$30,350.37	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$22,815.18</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$22,815.18</td></tr><tr><td></td><td></td><td></td><td>\$22,815.18</td></tr></table>			Modified Total:	\$22,815.18	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$22,815.18				\$22,815.18
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$30,350.37																											
			\$30,350.37																											
		Modified Total:	\$22,815.18																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$22,815.18																											
			\$22,815.18																											
Claim: 13456 Date Filed: 07/31/2006 Docketed Total: \$ 42,130.53 Filing Creditor Name and Address: ROTOFORM A DIVISION OF MAGNA POWER TRAIN INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304	Claim Holder Name and Address  ROTOFORM A DIVISION OF MAGNA POWER TRAIN INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$42,130.53</td><td></td><td></td></tr><tr><td></td><td>\$42,130.53</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$42,130.53				\$42,130.53			<table><tr><td></td><td></td><td>Modified Total:</td><td>\$42,130.53</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$42,130.53</td></tr><tr><td></td><td></td><td></td><td>\$42,130.53</td></tr></table>			Modified Total:	\$42,130.53	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$42,130.53				\$42,130.53
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	\$42,130.53																													
	\$42,130.53																													
		Modified Total:	\$42,130.53																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$42,130.53																											
			\$42,130.53																											

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 12030 Date Filed: 07/28/2006 Docketed Total: \$ 40,444.54 Filing Creditor Name and Address: SAINT GOBAIN PERFORMANCE 1199 S CHILLICOTHE RD AURORA, OH 44202	Claim Holder Name and Address  SAINT GOBAIN PERFORMANCE 1199 S CHILLICOTHE RD AURORA, OH 44202  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$40,444.54</td></tr><tr><td></td><td></td><td></td><td><b>\$40,444.54</b></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$40,444.54				<b>\$40,444.54</b>	  <table><tr><td></td><td></td><td>Modified Total:</td><td><b>\$31,402.34</b></td></tr></table>  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44624</td><td></td><td></td><td>\$3,908.96</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$27,493.38</td></tr><tr><td></td><td></td><td></td><td><b>\$31,402.34</b></td></tr></table>			Modified Total:	<b>\$31,402.34</b>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624			\$3,908.96	05-44640			\$27,493.38				<b>\$31,402.34</b>
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$40,444.54																															
			<b>\$40,444.54</b>																															
		Modified Total:	<b>\$31,402.34</b>																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44624			\$3,908.96																															
05-44640			\$27,493.38																															
			<b>\$31,402.34</b>																															
Claim: 604 Date Filed: 11/16/2005 Docketed Total: \$ 37,280.00 Filing Creditor Name and Address: SHIPPERS INTERNATIONAL 3750 STEWARTS LN NASHVILLE, TN 37218	Claim Holder Name and Address  SHIPPERS INTERNATIONAL 3750 STEWARTS LN NASHVILLE, TN 37218  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$37,280.00</td></tr><tr><td></td><td></td><td></td><td><b>\$37,280.00</b></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$37,280.00				<b>\$37,280.00</b>	  <table><tr><td></td><td></td><td>Modified Total:</td><td><b>\$36,950.00</b></td></tr></table>  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$36,950.00</td></tr><tr><td></td><td></td><td></td><td><b>\$36,950.00</b></td></tr></table>			Modified Total:	<b>\$36,950.00</b>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$36,950.00				<b>\$36,950.00</b>				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$37,280.00																															
			<b>\$37,280.00</b>																															
		Modified Total:	<b>\$36,950.00</b>																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$36,950.00																															
			<b>\$36,950.00</b>																															
Claim: 3657 Date Filed: 05/01/2006 Docketed Total: \$ 17,579.52 Filing Creditor Name and Address: SIEMENS AKTIENGESELLCHAFT 10 SOUTH WACKER DRIVE 40TH FL CHICAGO, IL 60606	Claim Holder Name and Address  SIEMENS AKTIENGESELLCHAFT 10 SOUTH WACKER DRIVE 40TH FL CHICAGO, IL 60606  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$17,579.52</td></tr><tr><td></td><td></td><td></td><td><b>\$17,579.52</b></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$17,579.52				<b>\$17,579.52</b>	  <table><tr><td></td><td></td><td>Modified Total:</td><td><b>\$4,753.03</b></td></tr></table>  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,753.03</td></tr><tr><td></td><td></td><td></td><td><b>\$4,753.03</b></td></tr></table>			Modified Total:	<b>\$4,753.03</b>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,753.03				<b>\$4,753.03</b>				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481			\$17,579.52																															
			<b>\$17,579.52</b>																															
		Modified Total:	<b>\$4,753.03</b>																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$4,753.03																															
			<b>\$4,753.03</b>																															

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 14672  Date Filed: 07/31/2006  Docketed Total: \$ 10,328.69  Filing Creditor Name and Address:  SIERRA LIQUIDITY FUND LLC  ASSIGNEE AGE INDUSTRIES INC  ASSIGNOR  2699 WHITE RD STE 255  IRVINE, CA 92614</p>	<p>Claim Holder Name and Address</p> <p>SIERRA LIQUIDITY FUND LLC Docketed Total: <b>\$10,328.69</b></p> <p>ASSIGNEE AGE INDUSTRIES INC</p> <p>ASSIGNOR</p> <p>2699 WHITE RD STE 255</p> <p>IRVINE, CA 92614</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44640 _____ \$10,328.69</p> <p><b>\$10,328.69</b></p>	<p>Modified Total: <b>\$7,110.72</b></p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44640 _____ \$7,110.72</p> <p><b>\$7,110.72</b></p>
<p>Claim: 15973  Date Filed: 08/09/2006  Docketed Total: \$ 31,262.85  Filing Creditor Name and Address:  SIERRA LIQUIDITY FUND LLC  ASSIGNEE INSPEX INC ASSIGNOR  SIERRA LIQUIDITY FUND  2699 WHITE RD STE 255  IRVINE, CA 92614</p>	<p>Claim Holder Name and Address</p> <p>SIERRA LIQUIDITY FUND LLC Docketed Total: <b>\$31,262.85</b></p> <p>ASSIGNEE INSPEX INC ASSIGNOR</p> <p>SIERRA LIQUIDITY FUND</p> <p>2699 WHITE RD STE 255</p> <p>IRVINE, CA 92614</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44481 _____ \$31,262.85</p> <p><b>\$31,262.85</b></p>	<p>Modified Total: <b>\$31,262.85</b></p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44640 _____ \$31,262.85</p> <p><b>\$31,262.85</b></p>
<p>Claim: 417  Date Filed: 11/07/2005  Docketed Total: \$ 4,491.96  Filing Creditor Name and Address:  SOUTHEASTERN FREIGHT LINES  PO BOX 1691  COLUMBIA, SC 29202</p>	<p>Claim Holder Name and Address</p> <p>SOUTHEASTERN FREIGHT LINES Docketed Total: <b>\$4,491.96</b></p> <p>PO BOX 1691</p> <p>COLUMBIA, SC 29202</p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44481 _____ \$4,491.96</p> <p><b>\$4,491.96</b></p>	<p>Modified Total: <b>\$4,491.96</b></p> <p><u>Case Number*</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u></p> <p>05-44640 _____ \$4,491.96</p> <p><b>\$4,491.96</b></p>

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 12108 Date Filed: 07/28/2006 Docketed Total: \$ 27,271.67 Filing Creditor Name and Address: SOUTHWEST RESEARCH INSTITUTE PO DRAWER 28510 SAN ANTONIO, TX 78228-8400	Claim Holder Name and Address  SOUTHWEST RESEARCH INSTITUTE      Docketed Total:      \$27,271.67 PO DRAWER 28510 SAN ANTONIO, TX 78228-8400  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44547</td><td></td><td></td><td>\$27,271.67</td></tr><tr><td></td><td></td><td></td><td>\$27,271.67</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44547			\$27,271.67				\$27,271.67	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$21,639.49</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$21,639.49</td></tr><tr><td></td><td></td><td></td><td>\$21,639.49</td></tr></table>			Modified Total:	\$21,639.49	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$21,639.49				\$21,639.49
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44547			\$27,271.67																											
			\$27,271.67																											
		Modified Total:	\$21,639.49																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$21,639.49																											
			\$21,639.49																											
Claim: 14135 Date Filed: 07/31/2006 Docketed Total: \$ 1,424,133.17 Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF ENERGY CONVERSION COMPANY TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Claim Holder Name and Address  SPCP GROUP LLC AS ASSIGNEE OF ENERGY CONVERSION COMPANY      Docketed Total:      \$46,446.17 TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$46,446.17</td><td></td></tr><tr><td></td><td></td><td>\$46,446.17</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$46,446.17				\$46,446.17		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$0.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$0.00</td><td></td></tr><tr><td></td><td></td><td>\$0.00</td><td></td></tr></table>			Modified Total:	\$0.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$0.00				\$0.00	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$46,446.17																												
		\$46,446.17																												
		Modified Total:	\$0.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$0.00																												
		\$0.00																												
	Claim Holder Name and Address  SPECIAL SITUATIONS INVESTING GROUP INC      Docketed Total:      \$1,377,687.00 C O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$341,143.65</td><td>\$1,036,543.35</td></tr><tr><td></td><td></td><td>\$341,143.65</td><td>\$1,036,543.35</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$341,143.65	\$1,036,543.35			\$341,143.65	\$1,036,543.35	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$874,366.13</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$0.00</td><td>\$874,366.13</td></tr><tr><td></td><td></td><td>\$0.00</td><td>\$874,366.13</td></tr></table>			Modified Total:	\$874,366.13	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$0.00	\$874,366.13			\$0.00	\$874,366.13
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$341,143.65	\$1,036,543.35																											
		\$341,143.65	\$1,036,543.35																											
		Modified Total:	\$874,366.13																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$0.00	\$874,366.13																											
		\$0.00	\$874,366.13																											

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

**EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 9772 Date Filed: 07/18/2006 Docketed Total: \$ 72,034.20 Filing Creditor Name and Address: SPS TECHNOLOGIES WATERFORD COMPANY FKA TERRY MACHINE COMPANY C O ROBERT SZWAJKOS ESQUIRE CURTIN & HEEFNER LLP 250 N PENNSYLVANIA AVE MORRISVILLE, PA 19067	Claim Holder Name and Address  BEAR STEARNS INVESTMENT PRODUCTS INC 383 MADISON AVE NEW YORK, NY 10179  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$72,034.20</td></tr><tr><td></td><td></td><td></td><td>\$72,034.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$72,034.20				\$72,034.20	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$72,025.32</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$72,025.32</td></tr><tr><td></td><td></td><td></td><td>\$72,025.32</td></tr></table>			Modified Total:	\$72,025.32	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$72,025.32				\$72,025.32
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$72,034.20																											
			\$72,034.20																											
		Modified Total:	\$72,025.32																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$72,025.32																											
			\$72,025.32																											
Claim: 11259 Date Filed: 07/27/2006 Docketed Total: \$ 814,710.90 Filing Creditor Name and Address: T & L AUTOMATICS INC 770 EMERSON ST ROCHESTER, NY 14613	Claim Holder Name and Address  T & L AUTOMATICS INC 770 EMERSON ST ROCHESTER, NY 14613  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$814,710.90</td></tr><tr><td></td><td></td><td></td><td>\$814,710.90</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$814,710.90				\$814,710.90	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$364,710.90</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$364,710.90</td></tr><tr><td></td><td></td><td></td><td>\$364,710.90</td></tr></table>			Modified Total:	\$364,710.90	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$364,710.90				\$364,710.90
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$814,710.90																											
			\$814,710.90																											
		Modified Total:	\$364,710.90																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$364,710.90																											
			\$364,710.90																											
Claim: 7443 Date Filed: 06/05/2006 Docketed Total: \$ 108,297.25 Filing Creditor Name and Address: TEKNOR APEX COMPANY 505 CENTRAL AVE PAWTUCKET, RI 02861	Claim Holder Name and Address  TEKNOR APEX COMPANY 505 CENTRAL AVE PAWTUCKET, RI 02861  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$108,297.25</td></tr><tr><td></td><td></td><td></td><td>\$108,297.25</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$108,297.25				\$108,297.25	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$94,466.13</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$94,466.13</td></tr><tr><td></td><td></td><td></td><td>\$94,466.13</td></tr></table>			Modified Total:	\$94,466.13	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$94,466.13				\$94,466.13
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$108,297.25																											
			\$108,297.25																											
		Modified Total:	\$94,466.13																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$94,466.13																											
			\$94,466.13																											

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div>Claim: 15378 Date Filed: 07/31/2006 Docketed Total: \$ 996,729.62 Filing Creditor Name and Address: TEXAS INSTRUMENTS INCORPORATED MUNSCH HARDT KOPF &amp; HARR PC 500 N AKARD ST SUITE 3800 DALLAS, TX 75201-6659</div>	<div>Claim Holder Name and Address  TEXAS INSTRUMENTS INCORPORATED MUNSCH HARDT KOPF &amp; HARR PC 500 N AKARD ST SUITE 3800 DALLAS, TX 75201-6659</div> <div><div>Case Number* 05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured \$996,729.62</div></div> <div>\$996,729.62</div>	<div>Modified Total: \$345,112.09</div> <div><div>Case Number* 05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured \$345,112.09</div></div> <div>\$345,112.09</div>
<div>Claim: 16120 Date Filed: 08/09/2006 Docketed Total: \$ 45,212.36 Filing Creditor Name and Address: THERMO ELECTRON NORTH AMERICA 1400 NORTHPOINTE PKWY STE10 WEST PALM BEACH, FL 33407</div>	<div>Claim Holder Name and Address  THERMO ELECTRON NORTH AMERICA 1400 NORTHPOINTE PKWY STE10 WEST PALM BEACH, FL 33407</div> <div><div>Case Number* 05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured \$45,212.36</div></div> <div>\$45,212.36</div>	<div>Modified Total: \$28,732.97</div> <div><div>Case Number* 05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured \$28,732.97</div></div> <div>\$28,732.97</div>
<div>Claim: 13420 Date Filed: 07/31/2006 Docketed Total: \$ 759,698.01 Filing Creditor Name and Address: TICONA LLC TICONA FORTRON 8040 DIXIE HWY FLORENCE, KY 41042-2904</div>	<div>Claim Holder Name and Address  TICONA LLC TICONA FORTRON 8040 DIXIE HWY FLORENCE, KY 41042-2904</div> <div><div>Case Number* 05-44481</div><div>Secured</div><div>Priority</div><div>Unsecured \$759,698.01</div></div> <div>\$759,698.01</div>	<div>Modified Total: \$759,698.01</div> <div><div>Case Number* 05-44567</div><div>Secured</div><div>Priority</div><div>Unsecured \$33,088.73</div></div> <div>\$33,088.73</div> <div><div>Case Number* 05-44640</div><div>Secured</div><div>Priority</div><div>Unsecured \$726,609.28</div></div> <div>\$726,609.28</div> <div>\$759,698.01</div>

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 462 Date Filed: 11/09/2005 Docketed Total: \$ 4,836.00 Filing Creditor Name and Address: TRUCKS FOR YOU INC PO BOX AH MUSKOGEE, OK 74402	Claim Holder Name and Address  TRUCKS FOR YOU INC PO BOX AH MUSKOGEE, OK 74402  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$4,836.00</td></tr><tr><td></td><td></td><td></td><td>\$4,836.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$4,836.00				\$4,836.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$4,836.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$4,836.00</td></tr><tr><td></td><td></td><td></td><td>\$4,836.00</td></tr></table>			Modified Total:	\$4,836.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$4,836.00				\$4,836.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$4,836.00																											
			\$4,836.00																											
		Modified Total:	\$4,836.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$4,836.00																											
			\$4,836.00																											
Claim: 6407 Date Filed: 05/22/2006 Docketed Total: \$ 289,254.87 Filing Creditor Name and Address: UNITED TELEPHONE COMPANY OF OHIO PO BOX 7971 SHAWNEE MISSION, KS 66207-0971	Claim Holder Name and Address  UNITED TELEPHONE COMPANY OF OHIO PO BOX 7971 SHAWNEE MISSION, KS 66207-0971  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$289,254.87</td></tr><tr><td></td><td></td><td></td><td>\$289,254.87</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$289,254.87				\$289,254.87	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$119,526.48</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$119,526.48</td></tr><tr><td></td><td></td><td></td><td>\$119,526.48</td></tr></table>			Modified Total:	\$119,526.48	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$119,526.48				\$119,526.48
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$289,254.87																											
			\$289,254.87																											
		Modified Total:	\$119,526.48																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$119,526.48																											
			\$119,526.48																											
Claim: 10561 Date Filed: 07/24/2006 Docketed Total: \$ 8,456.58 Filing Creditor Name and Address: VA MEDICAL CENTER AGT CSHR 04C 1055 CLERMONT ST DENVER, CO 80220	Claim Holder Name and Address  VA MEDICAL CENTER AGT CSHR 04C 1055 CLERMONT ST DENVER, CO 80220  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$8,456.58</td></tr><tr><td></td><td></td><td></td><td>\$8,456.58</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$8,456.58				\$8,456.58	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$8,456.58</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$8,456.58</td></tr><tr><td></td><td></td><td></td><td>\$8,456.58</td></tr></table>			Modified Total:	\$8,456.58	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$8,456.58				\$8,456.58
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$8,456.58																											
			\$8,456.58																											
		Modified Total:	\$8,456.58																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$8,456.58																											
			\$8,456.58																											

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

**EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 7365 Date Filed: 06/02/2006 Docketed Total: \$ 24,747.08 Filing Creditor Name and Address: VERIZON WIRELESS MESSAGING SERVICES LLC LOWENSTEIN SANDLER PC 65 LIVINGSTON AVE ROSELAND, NJ 07068	Claim Holder Name and Address  CELLCO PARTNERSHIP ONE VERIZON WY VC52S 243 BASKING RIDGE, NJ 07920  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$24,747.08 \$24,747.08	  <

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated



**EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION**

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 8534 Date Filed: 06/26/2006 Docketed Total: \$ 5,945.45 Filing Creditor Name and Address: X RAY INDUSTRIES INC XRI TESTING 1961 THUNDERBIRD ST TROY, MI 48084-5467	Claim Holder Name and Address  X RAY INDUSTRIES INC XRI TESTING 1961 THUNDERBIRD ST TROY, MI 48084-5467  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$5,945.45  \$5,945.45	   <

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

EXHIBIT E - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																											
Claim: 10408 Date Filed: 07/24/2006 Docketed Total: \$ 1,000.00 Filing Creditor Name and Address: YOUNT LORETTA OBO TINA L COOLEY A MINOR DYER GAROFALO MANN & SCHULTZ 131 NORTH LUDLOW ST STE 1400 DAYTON, OH 45402	Claim Holder Name and Address  YOUNT LORETTA OBO TINA L COOLEY A MINOR DYER GAROFALO MANN & SCHULTZ 131 NORTH LUDLOW ST STE 1400 DAYTON, OH 45402  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,000.00</td></tr><tr><td></td><td></td><td></td><td>\$1,000.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,000.00				\$1,000.00	<table><tr><td></td><td>Modified Total:</td><td>\$1,000.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,000.00</td></tr><tr><td></td><td></td><td></td><td>\$1,000.00</td></tr></table>		Modified Total:	\$1,000.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,000.00				\$1,000.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$1,000.00																										
			\$1,000.00																										
	Modified Total:	\$1,000.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$1,000.00																										
			\$1,000.00																										
		<p>Total Claims to be Modified: 104</p> <p>Total Amount as Docketed: \$37,073,260.62</p> <p>Total Amount as Modified: \$ 30,514,440.06</p>																											

\*See Exhibit J for a listing of debtor entities by case number.

\*UNL stands for unliquidated

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